

810-8-1-.28 Diesel Fuel Defined for Wholesale Oil License Fee/Import License Fee.

Section 40-17-174, Code of Alabama 1975, requires that each person, firm, corporation, or agency selling diesel fuel across the rack at a terminal in Alabama pay a wholesale oil license fee on each gallon of diesel fuel sold during the preceding fiscal year. Also, importers of diesel fuel are required to pay an import license fee on each gallon of diesel fuel imported during the preceding fiscal year, unless the permissive supplier collects the import license fee from the person who purchases the diesel fuel for import into this state. Diesel fuel is defined in Code Section 40-17-322. Transmix, as defined in Section 40-17-322, is not taxable for the wholesale oil license fee/import license fee.

Author: Bonita Calhoun

Authority: Sections 40-2A-7(a)(5), 40-17-174 and 40-17-322, Code of Alabama 1975

History: New rule: Filed October 17, 2013, effective November 21, 2013.